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pulling force. What cause is in the world of matter, purpose is in the world of volition. Cause looks backward, purpose looks forward. "There emerges in the soul a picture, an idea (representation) of a future possible state, which promises the subject a greater satisfaction than the state in which he finds himself at the moment. The reason why the idea emerges lies partly in the subject himself, in his individuality, his character, his principles, his view of life; partly in external influences." Purpose forms and conduct results. Society is the form of human life in general, so that human life and social life are synonymous. Social purposes are therefore the sources of social action and the formation of these purposes is expressed in law. Law is then a means to an end.

Had the author lived to complete the volume as outlined at the end of Chapter IV, the work would have been of even greater value but enough has been written to make a profound impression on the German legal mind and now in our vernacular it ought to influence greatly the legal mind of contemporary America.

J. P. LICHTENBERGER.

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JONES, ROBERT. *The Nature and First Principle of Taxation*. Pp. xvii, 299. Price, 7/6. London: P. S. King & Son, 1914.

Frequent summaries prove very helpful to the reader of this excellent volume on the theory of taxation. The argument throughout is clear and, with minor exceptions, is consistent. Mr. Jones defines a tax, carefully distinguishing it from price, and then confines his argument to pure taxes as distinct from prices and quasi-taxes. A detailed historical review of definitions of taxation is presented in order to show the movement towards a common definition. This leads to a discussion of the principles of taxation in connection with which there is as yet no unanimity of opinion. A careful analysis reveals equity and economy as most often used and of these two economy, if properly defined, is the fundamental principle. Certain limitations to this principle are important, most significant of which is gradualness. Six branches of the fundamental principle are enumerated as tests that may be applied to any new or existing tax. An unusually refreshing introduction has been contributed by Mr. Sidney Webb.

Criticism may be directed either against the underlying assumptions of the author or against the details of his analysis. To the reviewer the former is more important. Mr. Jones has felt impelled to seek for one general principle in taxation to which all others must be subordinated. It is doubtful, especially at the present stage of development of the theory and practice of taxation, if such a method of approach is either helpful or advisable. Emphasizing the importance of economy and dismissing equity as a concept that is objectionable because both vague and ethical are by no means necessary. Both must be and are considered in practice. Either one can be eliminated by a comprehensive definition of the other. Mr. Jones has defined economy so broadly, (e.g. p. 215), as to include most of the ideas usually connected with equity.

True economy must be equitable, and to make sure we shall define economy broadly enough to accomplish our purpose. Similarly one may define equity in such manner as to be sure that economy is implied. If economy is lacking, there can be no equity.

Why endeavor to make either supreme? In practice one may call for stress at one time and the other at another. Also why strive to maintain a barrier between economics and ethics, or between economics and politics (p. 244)? The field of knowledge is not subject to such arbitrary grouping and it is especially true that the science of taxation has many aspects among which the most important are the economic, the ethical and the political. There is no occasion to insist upon any one of these aspects or upon any one principle as supreme.

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LOW, SIDNEY. *Egypt in Transition*. Pp. xxiv, 316. Price, \$2.50. New York: The Macmillan Company, 1914.

This volume is a most illuminating account of present economic and political conditions in Egypt and the Sudan, the result of a journey through the Nile countries. It contains an introduction by the Earl of Cromer discussing the method of English administration in Egypt. Contrary to the usual custom, Mr. Low's trip begins with the Sudan and ends at the Delta of the Nile. The account of the little known and still less understood Sudan is probably the most interesting and informing part of the book. "That the Sudan, with its perennial sunshine and its vast area, will become one of the great agricultural-producing regions those who know it best do not doubt, when the engineers have settled the irrigation question and enabled it to take a larger supply of the fertilizing water which flows by its swamps and forests and thirsty levels on the way to Egypt and the sea." In spite of the great extent of irrigation in Egypt, reclamation has only begun. In the Sudan, not only is the Nile largely unused locally, but the enormous waste of its waters by evaporation in the spreading swamps and by absorption in the sands, limits the available supply for lower Egypt. In the future, other Assuan dams will be constructed, the swamps will be drained, Lakes Albert and Victoria will be converted into colossal storage reservoirs, and "the whole Nile system handled and controlled."

The problem of the administration of Egypt and the Sudan is discussed with considerable fullness. Neither a colony nor a protectorate of Great Britain, Egypt is nominally a province of Turkey, having its own rulers and officers of administration. "We do not govern Egypt," says Mr. Low, "we only govern the governors of Egypt." That under such a unique system England has accomplished so much is one of the wonders of the administration of a dependency. In the Sudan, which is jointly under the control of Egypt and England, the administration, while still complicated and confusing, is more directly under England's control. Here practically state socialism prevails. That the English are very unpopular in Egypt Mr. Low freely admits. The Nationist party obstructs; the old, deposed, governing ele-